



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/ 458-7111

August 18, 1999

Ms. Jimmie Moorhead, County Auditor  
Chambers County  
P. O. Box 910  
Anahuac, Texas 77514

Dear Ms. Moorhead:

We have completed our review of the audit report on Chambers County for the year ended December 31, 1998. The report was prepared by Cavett, Turner & Wyle, Certified Public Accountants. We reviewed the report to determine if Chambers County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, Chambers County met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA  
Director  
Internal Audit Division

Audit Number: 98-0384

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